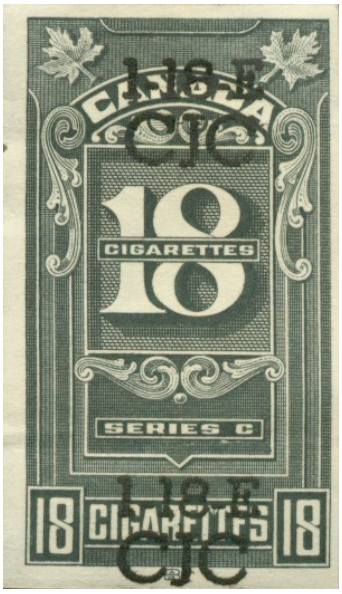
--- 18 Cigarettes - Series “C” - Tall Format - used by “Tuckett Tobacco” - 1939-42 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand “Tuckett Tobacco”, attempting to maintain a fixed price, reduced the 20¢ package of twenty to eighteen cigarettes. The *tall form*at Series “C” *imperforate* eighteen cigarettes stamp was ready for use. The hidden letters “B-K” indicate that the die had been approved for BABN in 1935. This *tall format* stamp was used on the thicker soft shirt-pocket cigarette package.

--- ★RC-384 - the mimeographed cancellation reads horizontally upright - 14 copies to date ---



★**RC-384** - 18 cigarettes, imperf, coded **1-18-E / CJC** by “Tuckett Tobacco” in September 1939

★**RC-384** - 18 cigarettes, imperf, coded **1-18-E / CLA** by “Tuckett Tobacco” in March 1941

[RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	BJD	CJD
1940	AKA	BKA	CKA	AKB	BKB	CKB	---	---	---	---	---	---
1941	---	---	CLA	---	---	---	---	BLC	---	---	---	CLD
1942	AMA	---	---	BMA	---	---	---	---	---	---	---	---

The appearance of multiple cancellations on the tall form stamps used by Tuckett Tobacco is a normal occurrence. The same cancellation plate was used on both the *small* and *tall format* sheets, and thus the *tall* stamp will normally exhibit more than one cancellation, set in various spacings depending upon the starting point of the stencil, and upon the plate position of the cancelled stamp.

The Budget of June 24th 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and the manufacturers again decreased their package sizes by one cigarette per pack of ten, or major fraction thereof. However a sixteen cigarettes size was not produced and “Tuckett Tobacco” returned to twenty cigarettes retailing at 25¢ per pack. The series of eighteen cigarettes temporarily ceased, only to be revived early in 1941 for sale *in Quebec* at 25¢ per pack as outlined below.

On July 1st 1940 the Province of Quebec, abolishing all existing municipal and provincial tobacco taxes, enacted a flat 10% provincial tobacco tax. This put a three cent tax on the 25¢ package of twenty, and to quiet Quebec complaints about the odd-cent pricing, and to maintain an even 25¢, the companies resumed production of the eighteen cigarettes which, with the 10% Provincial and all Federal taxes included, was sold in Quebec for 25 cents.

--- 18 Cigarette BABN surcharges - “Tuckett Tobacco” - Tall Format - 1942-43 ---

Although there were various 1942 and 1943 BABN surcharges and re-surcharges on the *tall format* eighteen cigarette stamp, there were no “Tuckett Tobacco” company provisional surcharges on the *tall* stamp, and to date I have not found cancelled copies of the *tall format* eighteen cigarette stamp which would indicate that any BABN surcharges and re-surcharges of 1942-43 were used by “Tuckett Tobacco” - production was probably relegated to the parent company, “Imperial Tobacco”.

RC-645 - 4c. / EXCISE / TAX

RC-752 - 8c. on 4c. / EXCISE / TAX

RC-790 - 8c. / EXCISE / TAX

The “Current Trade Prices” as taken from the “Canadian Cigar & Tobacco Journal” Volume 53, from January 1947, lists the twenty cigarette package as retailing at 33¢. [ex Chris Ryan]

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 1-18-E - tall],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 21st 2013, JBH